Amendments to the Abstract:

Please replace the current abstract with the following abstract:

Abstract of the Disclosure

Provided is a process for preparing a compound of formula 1 or its salt, which includes reacting a compound of formula 2 with a compound of formula 3 in the presence of a base.

HO
$$R^{2}$$
NHR¹
H
N
R
R
O
O
O
R
(1)

$$\begin{bmatrix} NHR^1 \\ O \\ P \end{bmatrix} CI^-$$
(2)